

DECISION BY DIRECTOR GENERAL OF ROYAL MALAYSIAN CUSTOMS

ITEM 5:

Voluntary Registration for pre commencement of business

- i) A person who intends to make any taxable supplies can apply for voluntary registration if he can satisfy that he is committed to do business by submitting the following documents:
 - (a) details of business arrangements (e.g. business plans, plants and location);
 - (b) copies of contract for establishment of premises such as rental of premises/ construction of pipelines/ purchase of equipment;
 - (c) details of any patents;
 - (d) details of business purchases; or
 - (e) other documentary supporting evidence.

AND;

- ii) The first taxable supply is made within 12 months from the date of application.
(wef 28/10/2015)